

Article - Tax - General

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§13–1002.

(a) A person who willfully files a false alcoholic beverage tax return is guilty of perjury and, on conviction, is subject to the penalty for perjury.

(b) A person, including an officer of a corporation, who willfully files a false financial institution franchise tax return, a false public service company franchise tax return, or a false income tax return with the intent to evade the payment of tax due under this article is guilty of perjury and, on conviction, is subject to the penalty for perjury.

(c) Subsections (a) and (b) of this section apply to the alcoholic beverage, financial institution franchise, public service company franchise, and income taxes.

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